

IN THE UNITED STATES COURT FOR THE
DISTRICT OF MINNESOTA

IN THE MATTER OF THE TAX)
INDEBTEDNESS OF:)
SANTANA FOOD MARKET, INC.)
3746 West Calhoun Parkway)
Minneapolis, MN 55410-1117465)
)
)
COUNTY OF HENNEPIN)
STATE OF MINNESOTA)

No.

15-MJ-450 (TNL)

AFFIDAVIT OF REVENUE OFFICER CRYSTAL M. HOSFIELD

Revenue Officer CRYSTAL HOSFIELD, having been first duly sworn, states as follows:

1. I am a revenue officer employed in the Midwest Compliance Area of the Small Business/Self-Employed Division of the Internal Revenue Service, at 1550 American Boulevard East, Bloomington, Minnesota.
2. As a Revenue Officer, I have the duty and authority to collect federal taxes by seizure and sale under the provisions of section 6331 of the Internal Revenue Code.
3. Assessments of tax, penalty and interest to the extent applicable, for the following periods have been made against Santana Food Market Inc. for the 941 tax periods ending 9/30/2003, 12/31/2003, 9/30/2004, 12/31/2004, 3/31/2005, 6/30/2005, 9/30/2005, 12/31/2005, 3/31/2006, 12/31/2009, 9/30/2010, 12/31/2010, 3/31/2011, 6/30/2011, 9/30/2011, 12/31/2011, 6/30/2012, 9/30/2012, 3/31/2013, 12/31/2013, and 3/31/2014, in the amounts of \$6,528.49, \$6,247.77, \$7,381.97, \$7,345.27, \$4,472.09, \$4,410.60, \$4,389.22, \$4,120.67, \$1,795.27, \$851.83, \$2,285.53, \$1,899.62, \$1,350.14, \$1,688.32, \$1,637.55,

\$2,353.19, \$1,090.09, \$ 670.14, \$2,280.47, \$3,381.60 and \$4,527.50; 1120 balance for 12/31/2013 in the amount of \$395.91; and 940 balances for 12/31/2011 and 12/31/2012 in the amounts of \$442.24 and \$5,260.26. Notice and demand were made on 4/5/2010, 4/12/2012, 12/13/2010, 12/20/2010, 4/25/2011, 6/13/2011, 8/29/2011, 11/7/2011, and 3/19/2012, pursuant to Sections 6201, 6203, and 6303 of the Internal Revenue Code.

4. Santana Food Market Inc. has neglected or refused to pay the full amount of the tax assessed within ten (10) days after notice and demand for payment, and this neglect or refusal continues.

5. There is now due and owing and unpaid with respect to such tax, penalty and interest, a total amount of \$76,805.74 (computed through June 2, 2015). These amounts include statutory additions.

6. The taxpayer, Santana Food Market, Inc., which is the name registered with the Minnesota Secretary of State operates as Santana's. The corporation is a small convenience store that offers fried foods and packaged foods located at 601 University SE Ave Minneapolis, Minnesota. The property is owned by Jamal Hussuneh, the corporate officer's brother.

7. By reason of the taxpayer's neglect and failure to pay such tax within ten (10) days after notice and demand, a levy may be made on all property and rights to property belonging to the taxpayer or to which the federal tax lien attaches.

8. A notice of intention to levy, along with Collection Due Process rights, required by Section 6331(d) of the Internal Revenue Code, was provided to the taxpayer by

certified mail to the taxpayer's laws known address on 5/23/2006, 11/7/2006, 11/28/2006, 5/17/2012, 7/23/2012, 87/27/2012, 10/5/2012, 1/8/2015, and 2/17/2015. The taxpayer has not exercised any Collection Due Process rights for any of the notices of intention to levy that were issued to it.

9. Notices of Federal Tax Lien were filed with the Minnesota Secretary of State on 6/9/2006, 12/8/2006, 6/1/2012, 8/3/2012, 8/17/2012, 10/26/2012, 1/23/2015, and 3/6/2015.

10. Assets to be seized include currency, coins, checks, negotiable instruments, safes, cash boxes, cash registers, tobacco and tobacco products, perishable goods such as packaged food and beverages, candy, canned goods, frozen items and all other items in the store. These assets are believed to be located in cash registers, safes, behind the counter, in the grill area, in storage areas, and in the office which are behind closed doors.

11. Ownership of the property was verified by checking Hennepin County Property Records and confirming ownership as that of Jamal Hassuneh, the corporate officer's brother. Santana Food Market, Inc. is the owner of all property and wassets within the store that will be seized. Ownership was verified through corporate tax returns filed by the corporation as well as UCCs the corporation has secured in the past indicating they covered inventory and assets.

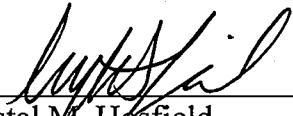
12. I viewed the business on 3/20/2015 and 5/4/2015. While in the store, I was able to see the cash register, all perishable inventories present in store showroom and tobacco products. I was also able to view closed doors, with a sign that stated it was not

open to the public. I again viewed the business on 6/5/2015, this time from the outside, and determined that the business appeared to be operating and fully stocked with inventory.

13. Seizure is the only remaining viable solution to collect the amounts owed to the United States. Alternative remedies including third-party levies have been

14. Attached as Attachment A is an Order for Entry Data Sheet, which includes details regarding the unpaid tax liability of Santana Food Market, Inc.

15. In an effort to obtain consent to enter the private areas of the business without the need for a court order, I made a field call to the business to ask Jamal Hassuneh for consent and he was not forthcoming with this identity. After leaving, I was able to independently verify that I had spoken to Jamal Hassuneh by looking at pictures from his driving record. Nevertheless, because he is not willing to confirm his identity, I am unable to obtain his consent.



Crystal M. Hesfield
Revenue Officer
Internal Revenue Service

Sworn and subscribed before me
on this the 5th day of June, 2015.



The Honorable Tony N. Leung
United States Magistrate Judge

ORDER FOR ENTRY DATA SHEET

Date: 05/08/2015
 Requestor: David Eckert / CRYSTAL M HOSFIELD
 1550 American Blvd E Suite 500
 Bloomington, MN 55425
 (651)726-1433

Taxpayer: SANTANA FOOD MARKET INC, business is a corporation
 601 UNIVERSITY AVE SE
 MINNEAPOLIS, MN 55414
 EIN:

1.	Type(s)/ Period(s) of Tax Assessed	Assessment/ First Notice Date	Unpaid Balance of Assessment	Balance of Assessment Plus Accruals	Final Notice Date
	941 01-200309	9/4/2006	\$4,011.87	\$6,528.49	11/7/2006
	941 01-200312	9/4/2006	\$3731.00	\$6247.77	11/7/2006
	941 01-200409	2/6/2006	\$3897.61	\$7381.97	5/23/2006
	941 01-200412	2/6/2006	\$4929.35	\$7345.27	5/23/2006
	941 01-200503	8/28/2006	\$3112.88	\$4472.09	11/29/2006
	941 01-200506	11/6/2006	\$3113.45	\$4410.60	11/7/2006
	941 01-200509	7/3/2006	\$3041.53	\$4389.22	11/29/2006
	941 01-200512	7/3/2006	\$2866.92	\$4120.67	11/7/2006
	941 01-200603	7/17/2006	\$1040.01	\$1795.27	11/7/2006
	941 01-200912	3/22/2010	\$658.11	\$851.83	5/17/2012
	941 01-201009	1/3/2011	\$1896.83	\$2285.53	5/17/2012
	941 01-201012	3/28/2011	\$1548.34	\$1899.62	5/17/2012
	941 01-201103	6/13/2011	\$1086.60	\$1350.14	5/17/2012
	941 01-201106	10/3/2011	\$1327.74	\$1688.32	5/17/2012
	941 01-201109	7/16/2012	\$1322.23	\$1637.55	7/27/2012
	941 01-201112	7/9/2012	\$1852.47	\$2353.19	7/23/2012
	941 01-201206	9/24/2012	\$835.27	\$1090.09	10/5/2012
	941 01-201209	12/17/2012	\$565.54	\$670.14	2/17/2015
	941 01-201303	1/5/2015	\$2183.25	\$2280.47	2/17/2015
	941 01-201312	12/29/2014	\$3217.89	\$3381.60	2/17/2015
	941 01-201403	12/29/2014	\$4305.39	\$4527.50	2/17/2015
	940 10-201112	12/1/2014	\$352.30	\$442.24	1/8/2015
	940 10-201212	7/2/2012	\$4973.20	\$5260.26	7/23/2012
	1120 02-201312	10/27/2014	\$390.00	\$395.91	1/8/2015

All Notice of Federal Tax Liens were filed with the Secretary of State in St. Paul, Minnesota.

2. Whether Consent Requested/Refused:

Consent was attempted from the owner of the building Jamal Hassuneh on Monday May 4th, however Jamal Hassuneh refused to acknowledge or verify his identity during the field visit. Because of Mr. Hassuneh's refusal to cooperate, Revenue Officer Hosfield was unable to obtain consent.

3. Description of Premises:

The building is a convenience store, entrance is facing the street. Immediately inside to the right is a small counter with tobacco products behind and a cash register. To the left is a small grill area where the

business prepares cook to order food, mostly fried items. As you walk in further there are display cases with sandwiches, ice cream and other bakery goods as well as an entire wall of coolers with varies beverages in them, approximately 6 coolers of soda, juices, energy drinks and other beverages. On the other wall is a frozen food area that was mostly empty, there were three freezers available for food to be stored. In the center are two main aisles with food on both sides. The food aisles contained such things as chips, candy, gum, snacks, canned items, boxed foods, packaged foods, various dry snack foods that you would find in a convenience store. In the back of the store there were two doors that stated closed to the public. There may be additional inventory in those areas and a writ would be needed.

4. Owner of Premises:

Jamal Hassuneh, is the owner of the real property in which the business operates out of, he is the business owner's brother and one of only two employees of the business.

5. General Description of Property:

Cash register and safe and all contents, dry food, frozen food, beverages, candy and various snack items.

6. Knowledge of Property's Existence:

I along with two other Revenue officers visited the store on 3/20/2015 to view the contents and again on 5/4/2015 to give the taxpayer final notice for full payment.

7. Santana Food Market Inc., a corporation, is the owner of all property and assets within the store that will be seized. Ownership was verified through corporate tax returns filed by the corporation as well as UCCs the corporation has secured in the past indicating they covered inventory and assets.

8. Taxpayer's Equity in Property:

Equity in property equals approximately \$3000. Property has no superior encumbrances.

9. Lien Filing Information:

<u>Tax and Periods</u>	<u>Lien recorded</u>	<u>Recording Number</u>
941 for 12/31/2003, 01-200409, 01-200412	6/13/2006	295800606
941 for 9/30/2003, 12/31/2003, 3/31/2005, 6/30/2005, 9/30/2005 12/31/2005, 3/31/2006	12/7/2006	331442306
941 for 9/30/2011	8/17/2012	887366212
941 for 12/31/2011 and 3/31/2012 940 for 12/31/2011	8/3/2012	884638512
941 for 01-200912, 01-201009, 01-201012, 01-201103 and 01-201106	6/1/2012	870652412
941 6/30/2012	10/30/2012	901061412
940 12/31/2012 1120 12/31/2013	1/24/2015	139408815

941 for 9/30/2012, 3/31/2013,
12/31/2013 and 3/31/2014

3/5/2015

10168428

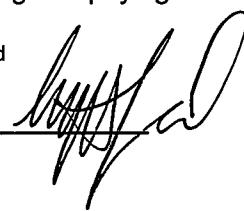
10. Summary of Collection Actions

The corporation has been given several installment agreements over the years, all have defaulted due to additional balances and nonpayment of the installment agreement amounts. The case has been in collections several times at which time the taxpayer will file all returns, not pay and then request and installment agreement. Levies have been issued to the Business bank account and after the first couple the taxpayers have stopped using the account. Levies were issued to the merchant account and now there are signs posted in the store that say "cash only". Levies are unable to obtain full payment and another installment agreement is not an option due to the past defaulted agreements. The taxpayers are unwilling to full pay and stay in filing and paying compliance.

By: 

Crystal M. Hosfield
2015.05.14
14:55:37-05'00'

CRYSTAL M HOSFIELD
REVENUE OFFICER



Date: 5/13/2015